

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

ANGELICA IVANA MULDROW,)	
)	
Plaintiffs,)	
)	
v.)	Civil Action No.
)	1:22-cv-554-TCB
)	
EZ E-FILE TAX PREPARERS, INC. and)	
AJEENAH CRITTENDON,)	
)	
Defendants.)	

**AMENDED COMPLAINT AND PETITION FOR PRELIMINARY
INJUNCTION**

Angelica Ivana Muldrow hereby files this amended complaint and petition for preliminary injunction against EZ E-File Tax Preparers, Inc. (hereafter, “EZ E-File”) and Ajeenah Crittendon (together, “Defendants”), as follows.

NATURE OF THE ACTION

1. This is an action for fraud and damages related to the fraudulent filing of two Internal Revenue Service (hereafter, “IRS”) Forms 1099-MISC.
2. This is also an action seeking injunctive and pre-judgment relief requiring the withdrawal of the Forms 1099-MISC.

PARTIES

3. Angelica Ivana Muldrow is an individual resident of the State of Georgia. Ms. Muldrow resides at 3748 Sycamore Bend, Decatur, DeKalb County, Georgia 30034. Ms. Muldrow is subject to the jurisdiction of this Court and may be served by serving the undersigned.

4. Ajeenah Crittendon is an individual resident of the State of California, and may be served at her residence at 1850 2nd Street, Livermore, Alameda County, California 94550 and/or at her place of business at 11501 Dublin Boulevard, Suite 200, Dublin, Alameda, California 94568.

5. EZ E-File Tax Preparers, Inc. is a foreign for profit corporation incorporated under the laws of the State of California and may be served by serving its registered agent Wanda Wade at 11501 Dublin Boulevard, Suite 200, Dublin, Alameda, California 94568.

JURISDICTION AND VENUE

6. Jurisdiction in this action is proper in this Court pursuant to 28 U.S.C. § 1332(a)(1) as this is a diversity jurisdiction action and all of the plaintiffs are citizens of different states from all of the defendants, and the matter in controversy exceeds the sum or value of \$75,000.00, exclusive of interest and costs.

7. Venue in this action is proper in this Court pursuant to 28 U.S.C. § 1391(b)(2) because all, or substantially all, of the acts or omissions giving rise to the claims asserted herein occurred in this District.

FACTUAL BACKGROUND

8. In January of 2022, Ms. Crittendon caused her tax business, EZ E-file, to issue an IRS Form 1099-MISC to Ms. Muldrow alleging “other income” paid to Ms. Muldrow in the amount of \$320,660.00 (hereafter, the “First 1099-MISC”). A true and correct copy of the 1099-MISC is enclosed herewith as Exhibit A, but has been redacted to protect the Taxpayer Identification Numbers (hereafter, “TINs”) of the Parties.

9. At some point later in 2022, following the filing of this action, Ms. Crittendon, herself filed a Form 1099-MISC alleging “other income” paid to Ms. Muldrow in the amount of \$29,470.00 (hereafter, the “Second 1099-MISC”) (together with the First 1099-MISC, the “Forms 1099”). A true and correct copy of the Second 1099-MISC is enclosed herewith as Exhibit B, but has been redacted to protect the Taxpayer Identification Numbers (hereafter, “TINs”) of the Parties.

10. Neither Defendant paid any sum of money, whatsoever, to Ms. Muldrow throughout the entirety of the 2021 tax year.

11. Defendants created and filed the Forms 1099 with the IRS for the sole purpose of harassing and injuring Ms. Muldrow.

12. The alleged, but plainly fraudulent, pretense which Defendants claim form the basis for the Forms 1099 is founded on the bizarre claim that Ms. Crittendon is entitled to payments of \$1,000.00 per hour for time spent in a legal dispute over the guardianship of Ms. Muldrow's mother (who also happens to be Ms. Crittendon's sister).¹

13. There is no lawful basis, whatsoever, for any portion of the alleged payments per the Forms 1099.

14. Defendants have not even raised a basis for the Forms 1099 that could be lawful.

15. Instead, on October 6, 2021, Ms. Crittendon expressly stated that the First 1099-MISC would be issued as a result of the Parties dispute over Ms. Muldrow's mother.

16. A Form 1099-MISC is a Federal Tax form, submitted to the IRS, and is paired with a Form 1120 or Form 1120S (in this case, depending upon whether EZ E-File is taxed as a C-Corporation or S-Corporation, respectively), and is therefore a sworn Federal document.

¹ Ms. Crittendon is Ms. Muldrow's aunt.

17. The sworn averments made by Defendants are plainly untrue and the product of Defendants' punitive fraud.

18. Ms. Muldrow does not have an enormous amount of income and depends on her Federal and Georgia tax refunds for basic expenses.

19. The extraordinary tax debt that Ms. Muldrow would be crippling to Ms. Muldrow, creating a baseless combined (Federal and Georgia) tax liability of at least \$130,000.00.

20. Moreover, the mere filing of the Forms 1099 will likely result in difficulties with both the IRS and the Georgia Department of Revenue (hereafter, the "DOR"), which will render correction difficult to say the least.

21. As a result of the fraudulent Forms 1099, the IRS and/or DOR will levy Ms. Muldrow's 2021 tax refund.

22. Also as a result of the fraudulent Forms 1099, the IRS and DOR will assess income taxes against Ms. Muldrow in excess of \$130,000.00.

23. Allowing the Forms 1099 to go uncorrected will cause Ms. Muldrow to suffer irreparable harm.

24. Ordering Defendants to correct (to report \$0.00 amount of income paid) the Forms 1099 will not result in any harm to Defendants.

25. The greatest potential harm that Defendants could suffer would be that Defendants would not enjoy the tax benefits for the expense related to their fraudulent Forms 1099, which is not particularly damaging, as doing so would cause Defendants to criminally violate 18 U.S.C. § 287.

26. Ms. Muldrow is certain to prevail on the merits against Defendants.

27. No element of this matter has any meaningful impact on the public interest, and therefore, granting the sought-after injunction will not disserve the public interest.

28. Ms. Muldrow now sues for damages against EZ E-File and Ms. Crittendon; and petitions this Court for a interlocutory preliminary injunction ordering Defendants requiring Defendants to correct the Forms 1099 to reflect \$0.00 of payments made to Ms. Muldrow and to file said corrected Forms 1099 with the IRS.

COUNT I
Fraud

29. Ms. Muldrow restates paragraphs 1-28 and incorporates said paragraphs herein by reference.

30. Defendants issued the Forms 1099 without any legal basis whatsoever for the purpose of punishing Ms. Muldrow.

31. This untrue filing violates 18 U.S.C. § 287 on its face and has damaged Ms. Muldrow by causing her tax liabilities to increase by at least \$130,000.00.

32. Defendants have benefitted from the untrue filings by being able to expense the \$320,660.00 and \$29,470.00 that was reported on the Forms 1099.

33. Defendants intentionally and knowingly made false statements to the IRS to the detriment of Ms. Muldrow.

34. Defendants' deception has also caused Ms. Muldrow to be without her tax refund.

35. Defendants are liable to Ms. Muldrow for fraud.

COUNT II
Preliminary Interlocutory Injunction

36. Ms. Muldrow restates paragraphs 1-35 and incorporates said paragraphs herein by reference.

37. Defendants have issued a fraudulent Forms 1099 to Ms. Muldrow alleging other income in the amount of \$320,660.00 and \$29,470.00, none of which was ever paid by Defendants to Ms. Muldrow.

38. As a result of this, Ms. Muldrow will lose her tax refunds and will be liable for additional taxes of at least \$130,000.00.

39. The fraudulent Forms 1099 continues to cause Ms. Muldrow to suffer irreparable injury and harm.

40. Ordering Defendants to correct the Forms 1099 to a \$0.00 amount will not result in any harm to Defendants, and as such, the threatened injury outweighs the non-existent potential harm to Defendants.

41. The greatest potential harm that Defendants could suffer would be that Defendants would be forced to forego the potential fraudulent expense benefits from the Forms 1099, which amounts to helping Defendants avoid liability under 18 U.S.C. § 287.

42. Ms. Muldrow is certain to prevail on the merits against Defendants as there is no lawful basis whatsoever for the Forms 1099.

43. No element of this matter has any meaningful impact on the public interest, and therefore, granting the sought-after injunction will not disserve the public interest.

44. Ms. Muldrow now sues for damages against Defendants; and petitions this Court for a interlocutory preliminary injunction ordering Defendants to correct the Forms 1099 to reflect income paid by Defendants to Ms. Muldrow to \$0.00.

45. A preliminary interlocutory injunction, ordering Defendants to correct the Forms 1099 is proper.

COUNT III
Attorneys' Fees

46. Ms. Muldrow restates paragraphs 1-45 and incorporates said paragraphs herein by reference.

47. Ms. Muldrow attempted to resolve this matter amicably.

48. Defendants have repeatedly rebuffed Ms. Muldrow's overtures.

49. Ms. Muldrow made formal demands, to which Defendants have not responded.

50. Defendants refused to resolve this matter reasonably.

51. Defendants have been stubbornly litigious.

52. Ms. Muldrow is entitled to attorneys' fees and costs for having to bring and maintain this action.

PRAYER FOR RELIEF

WHEREFORE, Ms. Muldrow prays for judgment as requested above against Defendants and further requests:

- a. An award of damages as stated per this Complaint;
- b. Incidental and consequential damages;
- c. Punitive damages;
- d. Preliminary interlocutory injunctive relief;

e. An award of attorneys' fees and costs in bringing and maintaining this action; and

f. Any other relief as this Court may deem just and reasonable.

DEMAND FOR JURY TRIAL

Ms. Muldrow requests a trial by jury on all issues so triable.

Respectfully submitted, this 22nd day of March, 2022.

FGP LAW, LLC

/s/ Frank G. Podesta

Frank G. Podesta

GA Bar No. 496530

fpodesta@fgplaw.com

555 Sun Valley Drive

Suite N-3

Roswell, Georgia 30076

678.677.5143 (voice)

678.222.0123 (facsimile)

Attorneys for Ms. Muldrow

Exhibit A

021320

C794 1of1 T66 B127 P2
ANGELICA MULDROW
3748 SYCAMORE BND
DECATUR, GA 30034-4934


☐ CORRECTED (if checked)

OMB No. 1545-0115

2021

Form 1099-MISC

**Miscellaneous
Information****Copy B
For Recipient**

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. EZ-E-FILE TAX PREPARERS, INC 1850 2ND STREET LIVERMORE, CA 94550 (925) 960-1450		1 Rents \$	2 Royalties \$	OMB No. 1545-0115 2021 Form 1099-MISC Miscellaneous Information Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S TIN [REDACTED]		3 Other income \$ 320,660.00	4 Federal income tax withheld \$	
RECIPIENT'S TIN [REDACTED]		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name ANGELICA MULDROW 3748 SYCAMORE BND DECATUR, GA 30034-4934		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$	
Account number (see instructions) AUTOID - 1E7595		FATCA filing requirement <input type="checkbox"/>	9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$
			11 Fish purchased for resale \$	12 Section 408A deferrals \$
			13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$
			15 State tax withheld \$	16 State/Payer's state no. \$
				17 State income \$

Form 1099-MISC

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Instructions for Recipient - 1099-MISC (2021)

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN); individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040), Corporations, fiduciaries, or partnerships must report the amounts on the appropriate line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your information correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.

Box 2. Report royalties from oil, gas, or mineral properties; copyrights; and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the Schedule E (Form 1040) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Schedule 1 (Form 1040) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. Shows the amount paid to a fishing boat crew member who is considered by the operator to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Schedule 1 (Form 1040).

Box 9. Report this amount on Schedule F (Form 1040).

Box 10. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 11. Shows the amount paid for the purchase of fish for resale from any person engaged in the trade or business of catching fish. See the instructions for your tax return for reporting this income.

Box 12. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A plus any earnings on current and prior year deferrals.

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

Box 14. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the instructions for your tax return.

Boxes 15-17. Show state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099MISC.

Free File. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

☐ CORRECTED (if checked)

OMB No. 1545-0115

2021

Form 1099-MISC

**Miscellaneous
Information****Copy 2**

To be filed with
recipient's state
income tax return,
when required.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. EZ-E-FILE TAX PREPARERS, INC 1850 2ND STREET LIVERMORE, CA 94550 (925) 960-1450		1 Rents \$	2 Royalties \$	OMB No. 1545-0115 2021 Form 1099-MISC Miscellaneous Information Copy 2 To be filed with recipient's state income tax return, when required.
PAYER'S TIN [REDACTED]		3 Other income \$ 320,660.00	4 Federal income tax withheld \$	
RECIPIENT'S TIN [REDACTED]		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name ANGELICA MULDROW 3748 SYCAMORE BND DECATUR, GA 30034-4934		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$	
Account number (see instructions) AUTOID - 1E7595		FATCA filing requirement <input type="checkbox"/>	9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$
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			13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$
			15 State tax withheld \$	16 State/Payer's state no. \$
				17 State income \$

Form 1099-MISC

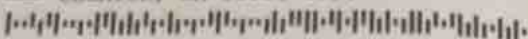
www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Exhibit B

584100

CHRY LUFF TEL HIR FI
ANGELICA MULROW
3748 SYCAMORE BND
DECATUR, GA 30034-4934


☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. AJEENAH CRITTENDON 11501 DUBLIN BLVD STE 200 DUBLIN, CA 94568 (925) 960-1450		1 Rents \$ 2 Royalties \$	OMB No. 1545-0015 2021 Form 1099-MISC
PAYER'S TIN [REDACTED]		3 Other income \$ 29,470.00	4 Federal income tax withheld \$
RECIPIENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ANGELICA MULROW 3748 SYCAMORE BND DECATUR, GA 30034-4934		5 Fishing boat proceeds \$	6 Medical and health care payments \$
RECIPIENT'S TIN [REDACTED]		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$
Amount number (see instructions) AUTOID - 1238FE		9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$
FATCA filing requirement <input type="checkbox"/>		11 Fish purchased for resale \$	12 Section 409A deferrals \$
		13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$
		15 State tax withheld \$	16 State/Payer's state no. \$
		17 State income \$	

Form 1099-MISC (Jump for your records) www.irs.gov/Form1099-MISC Department of the Treasury - Internal Revenue Service

Miscellaneous Information
Copy B
For Recipient

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Instructions for Recipient - 1099-MISC (2021)

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer has reported your complete TIN to the IRS. Account number. May show an account or other unique number the payer assigned to distinguish your account.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099-MISC to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 1099-MISC.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040). Corporations, partnerships, or partnerships must report the amounts on the appropriate line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your information correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the Schedule E (Form 1040) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report the amount on the "Other income" line of Schedule 1 (Form 1040) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prize, award, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525, if it is trade or business income. Report this amount on Schedule C or F (Form 1040).

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Box 6. For individuals, report on Schedule C (Form 1040).

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Box 14. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-ISR.

See the instructions for your tax return.

Boxes 15-17. Show state or local income tax withheld from the payments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099-MISC.

Free File. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. AJEENAH CRITTENDON 11501 DUBLIN BLVD STE 200 DUBLIN, CA 94568 (925) 960-1450		1 Rents \$ 2 Royalties \$	OMB No. 1545-0115 2021 Form 1099-MISC
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RECIPIENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ANGELICA MULROW 3748 SYCAMORE BND DECATUR, GA 30034-4934		5 Fishing boat proceeds \$	6 Medical and health care payments \$
RECIPIENT'S TIN [REDACTED]		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$
Amount number (see instructions) AUTOID - 1238FE		9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$
FATCA filing requirement <input type="checkbox"/>		11 Fish purchased for resale \$	12 Section 409A deferrals \$
		13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$
		15 State tax withheld \$	16 State/Payer's state no. \$
		17 State income \$	

Form 1099-MISC www.irs.gov/Form1099-MISC Department of the Treasury - Internal Revenue Service

Miscellaneous Information

Copy 2

To be filed with recipient's state income tax return, when required.